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nature, however much that control may involve the frenzied squandering of the resources of the earth, which, while immense, are not inexhaustible." This he contrasts with the European concept "that the milestones along the road to progress consist in the masterpieces of art, the great religions, the discoveries of science, the speculations of philosophy, the reform of laws, customs and constitutions." From this dual definition as to inherent superiority all arguments proceed, and no mutual understanding is possible.

Somewhat reconciled to the American concept of progress because he sees it tending toward certain spiritual ideals, he is nevertheless disturbed by the universal prodigality which is hurrying modern civilization on beyond every reasonable limit. Our greatest need in modern times he feels is some restriction on unbridled ambitions. "However," he says, "America, actually America, proved to me that the ancient culture represented by Europe is not destined to die out, and that if Europe is being Americanized, America in compensation is being induced by an internal impulse to Europeanize herself." Evidences of this he discovers in "the fact that one can find in no European country so lively and profound a trust in science." "No European country expends so much money, labor and zeal on founding museums, schools, universities and new religions; on fostering, in the midst of the mechanical civilization and the realm of quantity, the arts, the religious spirit and the disinterested sciences; on preventing the loss of that intellectual legacy of the past in which Europe takes an ever decreasing interest, occupied as she is in developing her industries and her trade."

We have discovered nowhere such a keen insight into the contrasts between the old civilization and the new. The book is well worth reading by all those interested in the interpretation of modern society.

J. P. LICHTENBERGER.

University of Pennsylvania.

VONIERING, RUDOLF. *Law as a Means to an End.* (Trans. by Isaac Husik).

Pp. lix, 483. Price, \$3.50. Boston: The Boston Book Company, 1913.

At a time when social and economic changes are yielding new interpretations to laws formed under different conditions, when the very meaning of law is changed either by judicial decisions or by the development of new legal theories in order to conform the law to the needs of the time, it is interesting to have this volume made readily accessible to Americans through its translation into English.

In the general theory of the purposive character of law there is little place for the concept of law as a product of pure reason and as a closed system. It is an outgrowth of human experience and sustains its authority because, or to the extent to which, it serves the largest measure of human needs. It changes, either in form or interpretation, as human purposes change.

The philosophic principles upon which this interpretation is based are developed in the first chapter. Adhering to the principle of sufficient reason or the universal law of casuality, he shows that this holds true of the human will as it does of matter. The will cannot set itself in motion without a compelling reason any more than matter can set itself in motion without a com-

pulling force. What cause is in the world of matter, purpose is in the world of volition. Cause looks backward, purpose looks forward. "There emerges in the soul a picture, an idea (representation) of a future possible state, which promises the subject a greater satisfaction than the state in which he finds himself at the moment. The reason why the idea emerges lies partly in the subject himself, in his individuality, his character, his principles, his view of life; partly in external influences." Purpose forms and conduct results. Society is the form of human life in general, so that human life and social life are synonymous. Social purposes are therefore the sources of social action and the formation of these purposes is expressed in law. Law is then a means to an end.

Had the author lived to complete the volume as outlined at the end of Chapter IV, the work would have been of even greater value but enough has been written to make a profound impression on the German legal mind and now in our vernacular it ought to influence greatly the legal mind of contemporary America.

J. P. LICHTENBERGER.

University of Pennsylvania.

JONES, ROBERT. *The Nature and First Principle of Taxation*. Pp. xvii, 299. Price, 7/6. London: P. S. King & Son, 1914.

Frequent summaries prove very helpful to the reader of this excellent volume on the theory of taxation. The argument throughout is clear and, with minor exceptions, is consistent. Mr. Jones defines a tax, carefully distinguishing it from price, and then confines his argument to pure taxes as distinct from prices and quasi-taxes. A detailed historical review of definitions of taxation is presented in order to show the movement towards a common definition. This leads to a discussion of the principles of taxation in connection with which there is as yet no unanimity of opinion. A careful analysis reveals equity and economy as most often used and of these two economy, if properly defined, is the fundamental principle. Certain limitations to this principle are important, most significant of which is gradualness. Six branches of the fundamental principle are enumerated as tests that may be applied to any new or existing tax. An unusually refreshing introduction has been contributed by Mr. Sidney Webb.

Criticism may be directed either against the underlying assumptions of the author or against the details of his analysis. To the reviewer the former is more important. Mr. Jones has felt impelled to seek for one general principle in taxation to which all others must be subordinated. It is doubtful, especially at the present stage of development of the theory and practice of taxation, if such a method of approach is either helpful or advisable. Emphasizing the importance of economy and dismissing equity as a concept that is objectionable because both vague and ethical are by no means necessary. Both must be and are considered in practice. Either one can be eliminated by a comprehensive definition of the other. Mr. Jones has defined economy so broadly, (e.g. p. 215), as to include most of the ideas usually connected with equity.